

**Internal Revenue Service
(IRS Address)**

Department of the Treasury

Date:

{Taxpayers name}
{Address }

Refer Reply to:

**Group:
Person to Contact:**

Employee Identification Number:

Contact Telephone Number:

Dear (Taxpayers name):

We received your election to participate in the settlement initiative under Announcement 2004-46 and have determined that you are not eligible to participate in this initiative for the following reason:

- You do not meet the eligibility requirements of Section 3 of Announcement 2004-46.

- You did not comply with the Required Procedures for Electing Participants under Section 4 of Announcement 2004-46.

You failed to provide the following information:

If you have any questions, please contact { XXXXXXXX } at the number provided above.

Sincerely,